



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 11-2004

### CPA Firm Renewal/Peer Review Compliance Due

In November, CPA firm renewal/peer review compliance forms were mailed to all registered CPA firms including individual practitioners, partnerships, professional corporations, professional limited liability companies, and registered limited liability partnerships.

By reading the instructions included with the form; reviewing 21 NCAC 8J, *Renewals and Registrations*, and 21 NCAC 8M, *Peer Review Program*; and following the checklist below, you can ensure that your CPA firm's renewal/peer review compliance information is received by the Board prior to the December 31 deadline.

#### CPA Firm Renewal/Peer Review Compliance Checklist

- If the information on the form is incorrect or incomplete, make the necessary corrections or additions.
- The form must be signed to be complete. **Do not** detach and return only the signature portion of the form; you must return the entire form, even if no changes were made.
- If the CPA firm is no longer in operation, check the appropriate box, sign the form, and return it and if appropriate, filed articles of dissolution or withdrawal, to the Board. Choosing not to return the form does not constitute notifying the Board that the CPA firm is no longer in operation.
- If fees are due, the check must be made payable to the NC State Board of

CPA Examiners. Checks made payable to other organizations such as the NCACPA will not be accepted. Fees may also be paid using MasterCard or VISA.

- If there have been any changes in employees, partners, shareholders, members, etc., make the necessary corrections to the supplemental form. If there have not been any changes, initial the supplemental form and attach it to the main page of the renewal form.
- If the CPA firm's peer review has been completed, but is not indicated on the form, write in the date of completion and provide the appropriate documentation. If the peer review has been completed and the deadline is during 2004, the completion must be reported no later than December 31, 2004.

If a CPA firm fails to comply with any part of 21 NCAC 8J, *Renewals and Registrations* or 21 NCAC 8M, *Peer Review Program*, the Board may take disciplinary action (as specified in 21 NCAC 8J.0111 and 21 NCAC 8M.0106) against the CPA firm's members. Such action may include a conditional license, civil penalty and suspension of each CPA firm member's CPA certificate.

If you have questions about your CPA firm's renewal or peer review compliance, please contact Jodi Nelson by telephone at (919) 733-1423 or via e-mail at [jodisnelson@bellsouth.net](mailto:jodisnelson@bellsouth.net).

### Annual CPE Reminder

The December 31, 2004, deadline for completing the 40-hour continuing professional education (CPE) requirement for 2005–2006 license renewal is fast approaching and some licensees may still be trying to fulfill that requirement.

Pursuant to 21 NCAC 8G .0406, *Compliance with CPE Requirements*, a licensee who fails to complete the CPE requirement in a timely manner is subject to disciplinary action and may be ineligible to renew his or her certificate.

As a reminder, pursuant to 21 NCAC 8G .0409(c), which was effective January 1, 2004, CPAs must complete at least eight hours of non-self study CPE each year.

Licensees taking self-study courses to fulfill the Board's 40-hour

**CPE**

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[www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us)

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## Disciplinary Actions

**James W. Bass, Jr., #12581**  
**Jordan, Bass & Associates, P.A.**  
**Rocky Mount, NC 10/25/2004**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent James W. Bass, Jr. (hereinafter "Respondent Bass") is the holder of North Carolina certificate number 12581 as a Certified Public Accountant.
2. Respondent Jordan, Bass & Associates, P.A. (hereinafter "Respondent firm") is a licensed certified public accounting professional corporation in North Carolina.
3. In June of 2003, Ray J. Jordan, a shareholder in Respondent firm, signed an engagement contract to perform an audit for the period from July 1, 2002, through June 30, 2003, for the Town of Halifax (Town) and submit his report by October 31, 2003. This contract was signed by not only a representative of Respondent firm, but also by a representative of the Town and a representative of North Carolina's Local Government Commission (LGC).
4. Respondent and Respondent firm failed to complete the audit and submit the report prior to October 31, 2003. Indeed, despite numerous requests by the Town and several requests from the LGC, Respondent and Respondent firm failed to fulfill the engagement for the Town's 2002-2003 audit.
5. In May of 2004, a representative of the Town notified Respondent and Respondent firm that the Town was canceling its audit contract for the 2002-2003 audit and requesting that all records regarding the 2002-2003 audit be returned to the Town as well as any records that the subsequent auditor would need.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0203, .0212, and 8N .0405.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondents are censured.
2. Respondent firm shall pay a three thousand dollar (\$3,000.00) civil penalty to be remitted with this signed Order.
3. Respondent firm shall reimburse the Board five hundred dollars (\$500.00) in administrative costs incurred in the investigation of this matter. Said costs shall be remitted with this signed Order.
4. If Respondents fail to complete the 2003-2004 audits for Tyrell County and/or for the Town of Seaboard by December 31, 2004, Respondents shall pay a one thousand dollar (\$1,000.00) civil penalty for each audit report that is not completed by said date and another one thousand dollar (\$1,000.00) civil penalty for each audit for every month thereafter until each such audit engagement has been fulfilled.

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**Jane Suiter Robertson, #15316**  
**Matthews, NC 10/25/2004**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 15316 as a Certified Public Accountant.
2. Respondent informed the Board on her 2003-2004 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE) to meet the 2002 CPE requirement. However, Respondent also informed the Board on said renewal that she had earned some of said CPE between January 1, 2003, and June 30, 2003.
3. Respondent signed her 2003-2004 renewal declaring "under penalties of perjury...that the information in this application is true, correct and complete."
4. Based on Respondent's representation that prior to June 30, 2003, she had completed a total of forty (40) hours of CPE, the Board accepted her renewal and placed her certificate on conditional status until June 30, 2004.
5. Board staff requested by letter that prior to November 1, 2003, Respondent provide course listings for the CPE reported to meet her 2002 CPE requirement.
6. Respondent, on her "2002 Report of CPE for CPAs on Conditional Status," provided CPE course listings to the Board indicating sixteen (16) hours of CPE were taken in 2002; sixteen (16) hours of CPE were taken between January 1, 2003, and June 30, 2003; and eight (8) hours of CPE were taken after June 30, 2003.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and

Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 8J .0101(b), 8N .0202(a), .0202(b)(3), .0202(b)(4), and 8N .0203(b)(1).

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).

2. Respondent must return her forfeited certificate to the Board with this signed Consent Order.

3. Respondent may not apply for the reinstatement of her forfeited certificate for at least ninety (90) days from the date this Order is approved by the Board.

4. Before Respondent can apply for the reinstatement of her certificate, Respondent shall pay a one thousand dollar (\$1000.00) civil penalty.

5. After ninety (90) days from the date this Order is approved by the Board, Respondent may apply to return her certificate to active status by submission and approval of a reinstatement application which includes proof of her compliance with paragraphs 2, 3, and 4 above, along with each of the following:

- a. Application form,
- b. Payment of the application fee,
- c. Three moral character affidavits, and
- d. Sixty hours of CPE in the 12 months preceding the application including an eight-hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

**Steven Lynn Foster, #13970**  
**Asheville, NC 09/20/2004**

*THIS CAUSE* coming before the Board on September 20, 2004, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

#### **FINDINGS OF FACT**

1. Steven Lynn Foster (hereinafter "Mr. Foster") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Mr. Foster failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 8J .0108(b).

3. Mr. Foster, in his capacity as the firm's sole shareholder, filed with the Board his firm's Articles of Dissolution that his firm ceased to exist which were received by the Board on April 5, 2004, in excess of 60 days but not more than 120 days from the annual firm registration date.

#### **CONCLUSIONS OF LAW**

1. Mr. Foster's failure to timely file the annual firm registration or to formally dissolve his corporation with the North Carolina Secretary of State's Office and with the Board by the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 8J .0108(b).

*BASED ON THE FOREGOING*, the Board orders that:

1. Mr. Foster shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Foster's certificate shall be placed on conditional status for one year from the date this Order is approved.

**William Howard Field, #16422**  
**Cary, NC 09/20/2004**

*THIS CAUSE* coming before the Board on September 20, 2004, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

#### **FINDINGS OF FACT**

1. William Howard Field (hereinafter "Mr. Field") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Mr. Field failed to ensure that his firm timely obtained a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12(8c) and 21 NCAC 8M.0102.

3. Mr. Field subsequently provided documentation to the Board that his firm's SQR, which was due to be completed on or before December 31, 2003, was completed on March 8, 2004, in excess of 60 days but not more than 120 days from the required completion date.

#### **CONCLUSIONS OF LAW**

1. Mr. Field's failure to timely obtain a SQR prior to the prescribed completion date is a violation of NCGS 93-12(8c) and 21 NCAC 8M .0102.

*BASED ON THE FOREGOING*, the Board orders that:

1. Mr. Field shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Field's certificate shall be placed on conditional status for one year from the date this Order is approved.

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**More Disciplinary Actions**  
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## GAO Seeks Comments on *Guidance on GAGAS Requirements for Continuing Professional Education*

The Government Accountability Office (GAO) invites your comments on proposed changes to *Guidance on GAGAS Requirements for Continuing Professional Education*, which when finalized, will replace the April 1991 document, *Interpretation of Continuing Education and Training Requirements*.

The document will provide guidance to auditors and audit organizations in implementing the continuing professional education requirements (CPE), prescribed by the 2003 revision of *Government Auditing Standards*, commonly referred to as the Yellow Book.

The draft guidance has been reviewed by the Comptroller General's Advisory Council on Government Auditing Standards and is posted on the GAO's web site at [www.gao.gov/govaud](http://www.gao.gov/govaud).

The public's comments are extremely important in the development of this guidance and the GAO encourages you to send in your comments, whether you are commenting on the entire draft document or only a portion of the document.

The GAO requests that you key your comments to the specific paragraph numbers, that you give your rationale for any proposed changes, and that you suggest revised language.

The GAO will analyze and consider all comments prior to finalizing the guidance.

The final guidance document will be available on GAO's site for downloading.

Please send your comments via e-mail to [yellowbook@gao.gov](mailto:yellowbook@gao.gov) by November 30, 2004. If you prefer to

send written comments, please send them via fax to (202) 512-9193.

If you need additional information, please call Michael C. Hrapsky, Project Manager, Financial Management and Assurance, at (202) 512-9535.

### Office Closed

The Board office will be closed Thursday, November 25, 2004, and Friday, November 26, 2004, for Thanksgiving.

In addition, the Board office will be closed Friday, December 24, 2004, and Monday, December 27, 2004, for Christmas.

The Board office will be closed Friday, December 31, 2004, for New Year's Day.

## Certificates Issued

At its October 25, 2004, meeting, the Board approved the following applications for certification:

Thomas Franch Augur, Jr.

Katie Andrus Beck

Kenneth Robert Biser

William L. Bland, Jr.

Susan Nicole Bradley

Adam McKinley Breeding

J. Andrew Brightwell

Margaret Hudgins Burke

Rachel G. Chapman

Gordon Frederick Chappell

Julie Efird Clay

Bronnie Emanuel Cummings

Michelle Rae Donegain

Heather L. Drake

Jamie Allen Eckard

Andrea Marie Esterline

Lortel Lynn Feaster

Daniel Garrett Flannigan

Steven Charles Frank

Lisa Marie Fuller

Amy Valinda Hamilton

Douglas L. Hassman

Steven Douglas Hintz

Ehren Glen Hull

Betty H. Huynh

Michael A. Hynes

Bryan Wayne Jenkins

Sean Michael Johnson

Lesley Nicole Jones

Illia Kay

Jessica Lynn Kirk

Michael John Kuhn

Beth Kincaid Lett

Jonathan Patrick McCaskill

Franklin J. Moore

Gina Woods Myers

Nicole Jeanine Olesen

Katherine Elizabeth Pfaff

Thomas G. Raines

Dion N. Ramsaran

Anthony C. Rispoli

Kerry Lester Rizzo

P. Nathan Rolfe

Heena Roy

Jonathan E. Sharp

William Richard Sherbert

Michael Allen Smith

Pamela Denise Taylor

Brenda Kirkman Templeton

Emily Campbell Thomas

Ruth Andrea Traenkner

Chesney Brown Trammell

Eric J. Wade

Dennis R. Walsh

Robert Frederick Weidaw

Daniel McNair Welborn

# Disciplinary Actions

**Robert Edwin Stewart, #15728**  
**Graham, NC 09/20/2004**

*THIS CAUSE* coming before the Board on September 20, 2004, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

## FINDINGS OF FACT

1. Robert Edwin Stewart (hereinafter "Mr. Stewart") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Stewart failed to timely file the annual firm registration in accordance with provisions as required by NCGS 93-12(7b) and 21 NCAC 8J .0108(b).
3. Mr. Stewart subsequently filed his annual firm registration which was received by the Board on April 21, 2004, in excess of 60 days but not more than 120 days from the annual firm registration date.

## CONCLUSIONS OF LAW

1. Mr. Stewart's failure to timely file the annual firm registration prior to the prescribed filing date is a violation of NCGS 93-12(7b) and 21 NCAC 8J .0108(b).

*BASED ON THE FOREGOING*, the Board orders that:

1. Mr. Stewart shall pay a one hundred dollar (\$100.00) civil penalty.
2. Mr. Stewart's certificate shall be placed on conditional status for one year from the date this Order is approved.

## Name Not Published

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of a North Carolina certificate as a Certified Public Accountant.
2. Respondent informed the Board on his 2003-2004 individual certificate renewal (renewal) that he had obtained thirty-eight (38) hours of continuing professional education (CPE) to meet the 2002 CPE requirement. However, Respondent also informed the Board on said renewal that he earned some of said CPE between January 1, 2003, and June 30, 2003.
3. Respondent signed his 2003-2004 renewal declaring "under penalties of perjury...that the information in this application is true, correct and complete."
4. Based on Respondent's representation that prior to June 30, 2003, he had completed a total of forty (40) hours of CPE which included two (2) hours of CPE carry-forward from 2001, the Board accepted his renewal and placed his certificate on conditional status until June 30, 2004.
5. Board staff requested by letter that prior to November 1, 2003, Respondent provide course listings for the CPE reported to meet his 2002 CPE requirement.
6. Respondent, on his "2002 Report of CPE for CPAs on Conditional Status," provided CPE course listings to the Board indicating that no CPE was taken in 2002; six (6) hours of CPE were taken between January 1, 2003, and June 30, 2003; and seventy-three (73) hours of CPE were taken after June 30, 2003, which was not acceptable for 2003-2004 renewal.

7. Respondent thereafter provided corrected information confirming four (4) hours of self-study CPE credit was completed during calendar year 2002, and six (6) hours of self-study credit was completed between January 1, 2003 and June 30, 2003, for a total of ten (10) hours toward his 2002 CPE requirement.

8. Respondent further provided documentation for publications authored in 2002, which Respondent had failed to include in reporting CPE for that year for an additional ten (10) hours toward his 2002 CPE requirement.

9. In a telephone conversation, Board staff requested that Respondent provide course listings for the CPE reported to meet his 2000 and 2001 CPE requirements.

10. Respondent provided CPE course listings and certificates of completion for 2000 and 2001 containing twenty (20) additional CPE hours which Respondent failed to include in reporting CPE on Respondent's prior individual certificate renewals. Respondent's CPE carry-forward was amended for 2001 and 2002. This increased carry-forward and other CPE credit granted for publications authored qualified Respondent to renew his certificate for 2003-2004 with forty (40) CPE hours.

11. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and

**Order**  
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## Order continued from page 5

Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's failure to provide the Board with correct and accurate information on his certificate renewal constitutes a violation of NCGS 93-12(9)e and 21 NCAC 8N .0202(b)(4).

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent shall receive an unpublished reprimand.

**W. Edward Goodall, Jr., #4766  
Matthews, NC 09/20/2004**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 4766 as a Certified Public Accountant.

2. Respondent entered into a contingent fee arrangement with a client to prepare amended federal and state income tax returns; Respondent's fee arrangement provided that no fee would be charged unless a specified result was attained; and the fee was not to be fixed by a court, by other public authorities, by judicial proceedings, or by the findings of governmental agencies.

3. Respondent wishes to resolve this matter by Consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8A .0301(b)(14) and 8N .0303(d)(1)(B) and (2).

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's certificate is suspended for thirty (30) days; however, said suspension is stayed.

2. Respondent is censured.

3. Respondent shall pay a one thousand dollar (\$1000.00) civil penalty to be remitted with this signed Order.

4. Within one hundred eighty (180) days of the date this Order is approved by the Board, Respondent must complete and provide verification of his completion of the Ethics Principles and Professional Responsibilities course as offered by the North Carolina Association of Certified Public Accountants. Said course may not be used to meet Respondent's annual forty (40) hour continuing professional education requirement.

## CPE continued from front

CPE requirement should note that a self-study course is not considered complete until the CPE sponsor issues a Certificate of Completion.

The date the Board will accept for CPE credit is the Certificate of Completion date, not the date the course was completed or the date the completed course was mailed to or received by the sponsor.

Individuals who complete self-study courses late in the year sometimes cannot claim CPE credit for that calendar year because the CPE sponsor issues the Certificate of Completion in the next calendar year.

It is strongly suggested that licensees who plan to use self-study courses to fulfill the CPE requirement complete the courses and mail them to the sponsor as soon as possible. It is also suggested that the licensee advise the sponsor to date the Certificate of Completion for 2004.

CPAs cannot claim reading accounting journals, periodicals, reference guides, or related materials and taking a test designed to assess reading comprehension as credit for CPE.

The most recent version of the Board's *CPE Sponsor Register* is available from the Board's web site, [www.cpuboard.state.nc.us](http://www.cpuboard.state.nc.us).

If you have questions about CPE, please contact Jodi Nelson by telephone at (919) 733-1423 or via e-mail at [jodisnelson@bellsouth.net](mailto:jodisnelson@bellsouth.net).

## Reclassifications

### Reinstatement

|          |                          |        |
|----------|--------------------------|--------|
| 10/25/04 | Jon Wayne Bartley        | #6979  |
| 10/25/04 | Rachel Clara Dodge       | #18131 |
| 10/25/04 | Gregory Tadashi Endo     | #23344 |
| 10/25/04 | Michelle Vaccaro Everman | #19190 |
| 10/25/04 | Barbara Austin Orr       | #15437 |
| 10/25/04 | Stefano Rosic            | #24879 |

### Reissuance

|          |                       |        |
|----------|-----------------------|--------|
| 10/25/04 | Michelle Lynn Dudley  | #22662 |
| 10/25/04 | David William McNeish | #14005 |



## Exam Issues, Part IV

The third window of the Uniform CPA Exam is in its final days of testing and will be in “refresh” mode during the month of December.

To reduce the problems you may experience with the Exam, please review the following Exam-related issues:

- When you receive your Notice to Schedule (NTS), please review it to make sure that your information is correct. If the information is incorrect (wrong name, name misspelled, wrong Exam section, etc.), contact Phyllis Elliott by e-mail at [pwelliot@bellsouth.net](mailto:pwelliot@bellsouth.net) so a new NTS can be issued.

- You must have your NTS before attempting to schedule an appointment to take the Exam. You may schedule your appointment(s) by telephone at 1-800-580-9648 or through the Prometric web site, [www.2test.com](http://www.2test.com) or [www.prometric.com](http://www.prometric.com).

- Prometric has specific policies regarding rescheduling or canceling appointments.

If you contact Prometric less than 24 hours before the scheduled appointment, you will not be allowed to reschedule, you will forfeit all fees paid for that Exam section, and you must reapply with the Board to take that Exam section.

**NOTE:** Rescheduling fees are assessed by Prometric and must be paid by the candidate; the Board is not authorized, under any circumstances, to waive or pay the fees associated with the rescheduling of a candidate's appointment(s).

- The Board strongly encourages you to review the Exam tutorial and sample tests on the AICPA's Exam web site, [www.cpa-exam.org](http://www.cpa-exam.org).

The tutorial covers the Exam's format and navigation functions and is intended to familiarize candidates with the Exam's functionality and the types of questions and responses used in the Exam.

The tutorial offers a self-running guided tour of each Exam section as well as opportunities for users to try

out certain functions. The tutorial is **not** available at the testing centers.

The sample tests will familiarize you with the format, content, and functionalities of the Exam.

Sample test software lets candidates download and answer a sample set of multiple-choice questions and a simulation. (Note: the sample test for Business Environment & Concepts only contains multiple-choice questions at this time).

The sample tests offer you the opportunity to become familiar with the interface of the Exam as well as providing an interactive experience of the Exam's features.

- You must take your Notice to Schedule (NTS) and two valid, acceptable forms of identification with you to the Prometric Testing Center. **Without these items, you will not be admitted to the testing center and will forfeit all fees paid for the Exam section(s) you were scheduled to take at that time.**

Information regarding acceptable forms of identification is included in the *Candidate Bulletin* (available on the AICPA's Exam web site, [www.cpa-exam.org](http://www.cpa-exam.org)) as well as in the initial Exam application information from the Board.

- Your time to take an Exam section begins to count down when you log in to your assigned computer using the password on your NTS.

- The Exam consists of multiple-choice questions as well as simulations (condensed case studies) which include a writing skills exercise.

In this portion of the Exam, candidates must read a situation description and then write an appropriate document (“constructed response”) relating to the situation. The instructions will state what form the document should take (such as a memo or letter) and its focus.

Your response should provide the correct information in writing that is clear, complete, and professional.

Only those writing samples that are generally responsive to the topic will be graded. If your response is off-

topic, or offers advice that is clearly illegal, you will not receive any credit for the response.

Constructed responses will be scored based on three general writing criteria: organization (the document's structure, ordering of ideas, and linking of one idea to another), development (the document's supporting evidence/information to clarify thoughts), and expression (the document's use of conventional standards of business English).

- Use the Confirmation of Attendance you receive when you leave the testing center to make notes about any question or concerns you may have about the content of the Exam.

Within four days of taking the Exam section, prepare a fax that includes your candidate exam section id number, the precise nature of your concern, the rationale, and if possible, references and send the fax to the AICPA Exam Team at (201) 938-3443.

Although the AICPA will not respond personally to each candidate who faxes concerns; the AICPA will review and consider every fax received by the deadline.

If you have a problem, question, or concern about the administration of the Exam, the Prometric Testing Center, your score notice, etc., please send an e-mail to the Board's Executive Director at [rnbrooks@bellsouth.net](mailto:rnbrooks@bellsouth.net). Include your name, candidate id number, daytime telephone number, and the specifics of your problem, question, or concern in your e-mail message.

### Need More Information?

Previous articles about Exam-related issues were published in the 5-2004, 6-2004, and 9-2004 issues of the *Activity Review* which are available on the Board's web site under the “newsletter” link.

Additional information about the Exam is available from the following web sites:

**AICPA:** [www.cpa-exam.org](http://www.cpa-exam.org)

**Board:** [www.cpbboard.state.nc.us](http://www.cpbboard.state.nc.us)

**NASBA:** [www.nasba.org](http://www.nasba.org)

**Prometric:** [www.prometric.com](http://www.prometric.com)



## State Board of CPA Examiners

### Board Members

**Norwood G. Clark, Jr., CPA**  
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